

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Re: D.I. 2745, 2747, 2749, 2750, 2751,  
2752 & 2753**

**CERTIFICATION OF COUNSEL REGARDING SECOND OMNIBUS  
ORDER GRANTING INTERIM ALLOWANCE OF  
FEES AND EXPENSES FOR CERTAIN PROFESSIONALS**

The undersigned counsel to the above-captioned debtors and debtors-in-possession, as bankruptcy co-counsel for the debtors (the “Debtors”) in the above-captioned chapter 11 cases, hereby certifies as follows:

1. On May 15, 2025, the retained professionals (the “Professionals”) filed the following interim fee applications (collectively, the “Fee Applications”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals* (the “Interim Compensation Order”) (D.I. 519):<sup>2</sup>

- a. *Second Interim Fee Application of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and for Reimbursement of All Actual and Necessary Expenses*

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Interim Compensation Procedures Order.

*Incurred for the Period January 1, 2025, Through and Including March 31, 2025* ([D.I. 2745](#), Filed 5/15/25);

- b. *Combined Fourth Monthly and Second Interim Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period January 1, 2025, Through March 31, 2025* ([D.I. 2747](#), Filed 5/15/25);
- c. *Second Interim Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from January 1, 2025 Through March 31, 2025* ([D.I. 2749](#), Filed 5/15/25);
- d. *Second Interim Application of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period January 1, 2025 Through and Including March 31, 2025* ([D.I. 2750](#), Filed 5/15/25);
- e. *Second Interim Application of Cole Schotz P.C., as Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from January 1, 2025 Through March 31, 2025* ([D.I. 2751](#), Filed 5/15/25);
- f. *Second Interim Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From January 1, 2025 through March 31, 2025* ([D.I. 2752](#), Filed 5/15/25); and
- g. *Second Interim Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period from January 1, 2025 through March 31, 2025* ([D.I. 2753](#), Filed 5/15/25).

2. Morris, Nichols, Arsht & Tunnell LLP, Davis Polk & Wardwell LLP, AlixPartners, LLC, Cole Schotz P.C., and McDermott Will & Emery LLP received informal comments from the Court and have agreed to reductions in their corresponding Fee Applications. These reductions are reflected in the proposed *Second Omnibus Order Granting Interim Allowance of Fees and Expenses for Certain Professionals* (the “Proposed Order”), attached hereto as **Exhibit 1**.

3. No other answer, objection or responsive pleading to the Fee Applications appears on the Court’s docket in these cases as of the date hereof.

4. Each of the Professionals and the U.S. Trustee were provided with an opportunity to review the Proposed Order and do not object to its entry.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Debtors respectfully requests that the Court enter the Proposed Order attached hereto as **Exhibit 1** at its earliest convenience.

Dated: July 16, 2025  
Wilmington, Delaware

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